IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO.6 OF 2006

M/s.Cable Corporation of India Limited .. Appellant.

V/s.

Commissioner of Central Excise, Mumbai .. Respondent.

Mr.A. Hidaytullah, senior counsel with Mr.Basil Menezes for the appellant.

Mrs.S.V. Bharucha for the respondent.

CORAM : R.M. LODHA &
J.P. DEVADHAR, JJ.

DATED : 7TH MARCH, 2006.

P.C. :

1. Heard Mr.Hidaytullah, the learned senior counsel for the appellant.

2. He contended that the certificate issued by the Central Ministry to unable the manufacturer the availability of exemption was ignored by the Tribunal and that a new fact was introduced by the Tribunal in its order which was never set up before the Commissioner (Appeals).

3. We are afraid the contentions raised by the learned senior counsel cannot be gone into by us as the appeal is not maintainable under Section 35-L of

the Central Excise Act, 1944.

4. The appeal is, therefore, dismissed as not maintainable. No costs.

(R.M. LODHA, J.)

(J.P. DEVADHAR, J.)